

CHAPTER 868
Exemption for Certified Solar Energy Equipment

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CROSS REFERENCES

Exemption for solar energy equipment - see Constitution of Va.,
Art. X, ' 6(d); Code of Va. ' 58.1-3661

Exemptions from Personal Property and Real Estate Tax - see B.R. & T.
860.05, 860.06, 860.065

Exemptions and refunds generally - see B R. & T. Ch. 864

Exemption and deferral of County Real Estate Tax - see B.R. & T.
872.01 et seq.

868.0I. DEFINITIONS.

As used in this chapter:

1. "Certified solar energy equipment, facilities or devices" means any property, including real or personal property, equipment, facilities or devices, certified by the State certifying authority to be designed and used primarily for the purpose of providing for the collection and use of incident solar energy for water heating, space heating or cooling or other application which would otherwise require a conventional source of energy such as petroleum products, natural gas or electricity.
2. "State certifying authority" means the State Office of Housing in conjunction with the County Department of Technical Services.
3. "Local tax rate" means the real estate property tax rate.
(Ord. Unno. Passed 3-19-79.)

868.0II. CLASSIFICATION AS PROPERTY.

Certified solar energy equipment, facilities and devices are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property.
(Ord. Unno. Passed 3-19-79.)

868.0III. AUTHORIZATION OF EXEMPTION.

Tax exemption is provided according to the provisions of this chapter for qualified property owners who possess certified solar energy equipment, facilities or devices. (Ord. Unno. Passed 3-19-79.)

868.0IV. ADMINISTRATION OF EXEMPTION.

The exemption shall be administered by the Department of Building and Development and the office of the County Commissioner of the Revenue, according to the provisions of this chapter.
(Ord. 91-23. Passed 9-17-91.)

868.0V. REQUIREMENTS FOR EXEMPTION.

Exemption shall be granted to persons subject to the following provisions:

4. The title of the property for which exemption is claimed is held, or partially held, on the first day of the taxable year, by the person claiming exemption, whether or not that person initially installed the equipment, facility or device. An exemption may be granted for not more than ten years from the date the equipment was originally installed.
5. The Department of Building and Development has determined, after examination of such equipment, facility or device, that the unit primarily performs at least one of the functions set forth in Section 868.01(a) and conforms to the requirements set by regulations of the State Office of Housing.
6. The State Office of Housing has certified to the Commissioner of the Revenue that the applicant has met all requirements qualifying such equipment, facilities or devices for exemption from taxation.
(Ord. Unno. Passed 3-19-79; Ord. 91-23. Passed 9-17-91.)

868.0VI. CLAIMING THE EXEMPTION.

7. The person claiming an exemption shall file an application with the Department of Building and Development on forms provided by the State Office of Housing and available from the Department of Building and Development.
8. The application shall be submitted to the Department of Building and Development with a set of plans and specifications of the solar energy equipment, facilities or devices for which exemption is claimed.
(Ord. 91-23. Passed 9-17-91.)
9. Upon receipt of the certificate from the State Office of Housing, the County Commissioner of the Revenue shall proceed to determine the value of such qualifying solar energy equipment, facilities or devices.

868.0VII. APPEALS.

Any person aggrieved by a decision of the Department of Building and Development may appeal such decision to the State Technical Review Board, which may affirm or reverse such decision. (Ord. 91-23. Passed 9-17-91.)

868.08 AMOUNT OF EXEMPTION.

(a) The amount of the exemption provided by this chapter shall be determined by applying the local tax rate to the value of the certified solar energy equipment, facilities or devices and subtracting 100 percent of such amount from the total real estate property tax due on the real property to which such equipment, facilities or devices are attached.

(b) For purposes of the administration of this section, and for no other purpose, the value of certified solar energy equipment, facilities or devices qualifying for exemption shall be presumed to be not less than the normal cost of purchasing and installing such equipment, facilities or devices.

(Ord. Unno. Passed 3-19-79.)

868.09 EFFECTIVE DATE OF EXEMPTION.

The exemption provided for in this chapter shall be effective in the tax year next succeeding the year in which application for exemption is made and shall be permitted for a term of ten years. In the case of real estate assessed pursuant to Section 58.1-3292 of the Code of Virginia of 1950, as amended, the exemption shall be effective when the real estate is first assessed or on the date of application for exemption, whichever is later.

(Ord. Unno. Passed 3-19-79.)

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